

आयकर अपीलीय अधिकरण, कोलकाता पीठ, कोलकाता

IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH KOLKATA

**Before Shri Rajesh Kumar, Accountant Member and
Shri Pradip Kumar Choubey, Judicial Member**

**I.T.A. No.1092/Kol/2024
Assessment Year: 2012-13**

DCIT, Central Circle- 4(3), KolkataAppellant

vs.

**Champion Dealtrade (P) Ltd.....Respondent
7th Floor, Room No.C Rup Bhawan,
28, Black Burn Central Avenue,
Kol-700012.
[PAN: AA ECC2849Q]**

Appearances by:

Shri P. N. Barnwal, CIT-DR, appeared on behalf of the appellant.

Shri Siddharth Agarwal, Advocate appeared on behalf of the Respondent.

Date of concluding the hearing : February 19, 2025

Date of pronouncing the order : February 21, 2025

ORDER

Per Rajesh Kumar, Accountant Member:

The present appeal filed by the revenue for the assessment year 2012-13 against the order dated 07.03.2024 of the Commissioner of Income Tax (Appeals)-27, Kolkata [hereinafter referred to as 'CIT(A)'] u/s 250 of the Income Tax Act (hereinafter referred to as the 'Act').

2. At the outset, the ld. AR of the assessee has submitted a letter dated 01.02.2025 stating therein that the assessee has filed an application on 30.01.2025 under the Direct Tax Vivad Se Viswas (DTVSV) Scheme, 2024 and the department has not yet issued due certificate in Form No.2 in this respect. Under the circumstances, the assessee prayed before us to allow the appeal to be withdrawn.

3. On the other hand, the ld. DR candidly accepted the fact that the assessee has already filed Form No.1 for settling the dispute under DTVSV scheme, 2024.

4. After hearing the submissions made by both the parties and considering the facts on record, we find that the assessee has gone into DTVSV scheme, 2024 and has opted to settle the dispute under the said scheme. Accordingly, we dismiss the present appeal filed by the revenue.

5. In the result, the appeal of the revenue is dismissed.

Kolkata, the 21st February, 2025.

Sd/-
[Pradip Kumar Choubey]
Judicial Member

Sd/-
[Rajesh Kumar]
Accountant Member

Dated: 21.02.2025.

RS

Copy of the order forwarded to:

1. DCIT, Central Circle- 4(3), Kolkata
2. Champion Dealtrade (P) Ltd
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches